



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
CALDWELL COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

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Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Van Knight, Caldwell County Judge/Executive

Members of the Caldwell County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Caldwell County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Caldwell County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Caldwell County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Caldwell County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky
Honorable Paul E. Patton, Governor
John P. McCarty, Secretary
Finance and Administration Cabinet
Mike Haydon, Secretary, Revenue Cabinet
Honorable Van Knight, County Judge/Executive
Members of the Caldwell County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Caldwell County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated March 20, 2000, on our consideration of Caldwell County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
March 20, 2000

CALDWELL COUNTY OFFICIALS

Fiscal Year Ended June 30, 1999

Van Knight	County Judge/Executive
James Miller	County Attorney
Toni Watson	County Clerk
Joann Newsom	Circuit Court Clerk
Stan Hudson	Sheriff
Calvin Trusty	Jailer
Jimmy Wallace	Property Valuation Administrator
Dotty Duncan	County Treasurer
Eddie Pennington	Coroner
Ricky Cartwright	Magistrate
Charles Tinsley	Magistrate
Sandy Boaz	Magistrate
George Kilgore	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

CALDWELL COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:	
Cash	\$ 213,013
Road and Bridge Fund:	
Cash	331,736
Jail Fund:	
Cash	19,594
Jail Commissary Fund:	
Cash	9,555
Local Government Economic Assistance Fund:	
Cash	14,550
Grant Fund:	
Cash	10,000
Ambulance Fund:	
Cash	1,838
Occupational Tax Fund:	
Cash	374,302
Voted Hospital Bond Fund:	
Cash - Paying Agent (Note 5)	2,670
State Local Finance Officer (Note 5)	65,808
General Obligation Bond Fund:	
Escrow Account	
Cash (Note 6)	1,260,898
Sinking Account	
Cash	13,066
Payroll Revolving Account:	
Cash	703

Other Resources

General Fund:	
General Obligation Refunding Bonds-	
Amounts to be Provided in Future Years for Bond Principal Payments (Note 7)	3,175,000
Amounts to be Provided in Future Years for KACoLT Capital Lease-	
Lease Principal Obligations (Note 8)	173,000
Ambulance Fund	
Amounts to be Provided in Future Years for KACoLT Capital Lease-	
Lease Principal Obligations (Note 8)	257,000
Occupational Tax Fund:	
Kentucky Area Development District Loan - Loan Principal Payments (Note 9)	200,000
Total Assets and Other Resources	<u>\$ 6,122,733</u>

CALDWELL COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

General Fund:

General Obligation Refunding Bonds-	
Bond Principal Not Matured (Note 7)	\$ 3,175,000
KACoLT Capital Lease Principal Obligations-	
Courthouse Annex (Note 8)	173,000

Ambulance Fund:

KACoLT Capital Lease Principal Obligations-	
Ambulance Service Building (Note 8)	257,000

Occupational Tax Fund:

Kentucky Area Development District Loan-	
Loan Principal (Note 9)	200,000

Voted Hospital Bond Fund:

Interest Matured and Unpresented (Note 5)	2,670
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Payroll Revolving Account	703
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Fund Balances

Reserved:

Jail Commissary Fund	9,555
Grant Fund	10,000
Ambulance Fund	1,838
Occupational Tax Fund	374,302
Voted Hospital Bond Fund	65,808
General Obligation Bond Fund	1,273,964

Unreserved:

General Fund	213,013
Road and Bridge Fund	331,736
Jail Fund	19,594
Local Government Economic Assistance Fund	14,550

Total Liabilities and Fund Balances	<u>\$ 6,122,733</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

CALDWELL COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	<u>Totals (Memorandum Only)</u>	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Jail Fund</u>
Schedule of Operating Revenue	\$ 2,518,797	\$ 771,445	\$ 1,014,619	\$ 119,610
Transfers In	262,425	22,975		85,000
Bond Proceeds	3,175,000			
Interest Income	13,205			
Transfers from 1996 Debt Service	274,930			
Kentucky Advance Revenue Program	523,070	291,910	231,160	
Loan Proceeds	200,000			
Jail Commissary Fund Receipts	8,683			
Total Cash Receipts	<u>\$ 6,976,110</u>	<u>\$ 1,086,330</u>	<u>\$ 1,245,779</u>	<u>\$ 204,610</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 2,695,919	\$ 743,671	\$ 770,975	\$ 218,407
Transfers Out	262,425	179,450		
Defeased 1996 Bond Series	1,511,096			
Hospital Borrowed Money Repaid	646,325			
Bond Underwriters Fee	31,750			
Capital Lease Payments	26,000	11,000		
Kentucky Advance Revenue Program Repaid	523,070	291,910	231,160	
Jail Commissary Fund Expenditures	8,702			
Total Cash Disbursements	<u>\$ 5,705,287</u>	<u>\$ 1,226,031</u>	<u>\$ 1,002,135</u>	<u>\$ 218,407</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 1,270,823	\$ (139,701)	\$ 243,644	\$ (13,797)
Cash Balance - July 1, 1998*	<u>1,046,207</u>	<u>352,714</u>	<u>88,092</u>	<u>33,391</u>
Cash Balance - June 30, 1999*	<u>\$ 2,317,030</u>	<u>\$ 213,013</u>	<u>\$ 331,736</u>	<u>\$ 19,594</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

CALDWELL COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Grant Fund	Ambulance Fund	Occupational Tax Fund	Voted Hospital Bond Fund	General Obligation Bond Fund
\$	\$ 148,549 35,000	\$ 85,887 10,000	\$ 76,119 84,450	\$ 302,568 25,000	\$	\$
						3,175,000
						13,205
						274,930
				200,000		
8,683						
\$ 8,683	\$ 183,549	\$ 95,887	\$ 160,569	\$ 527,568	\$ 0	\$ 3,463,135
\$	\$ 136,800 35,000	\$ 85,887	\$ 144,677	\$ 595,502 47,975	\$	\$
						1,511,096
						646,325
						31,750
			15,000			
8,702						
\$ 8,702	\$ 171,800	\$ 85,887	\$ 159,677	\$ 643,477	\$ 0	\$ 2,189,171
\$ (19) 9,574	\$ 11,749 2,801	\$ 10,000	\$ 892 946	\$ (115,909) 490,211	\$ 0 68,478	\$ 1,273,964
\$ 9,555	\$ 14,550	\$ 10,000	\$ 1,838	\$ 374,302	\$ 68,478	\$ 1,273,964

CALDWELL COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Caldwell County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Jail Commissary Fund as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Caldwell County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

CALDWELL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bonds which named the county as beneficiary/obligee on the bonds.

CALDWELL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 4. Receivable

The county loaned \$400 to the County Clerk on January 1, 1994, for the purpose of establishing a change fund. The money is to be returned to the county when she leaves office.

Note 5. Voted Hospital Bond Issue

The State Local Debt Officer shows \$2,670 of coupons matured and unrepresented as of June 30, 1997. However, the local paying agent, Farmer's Bank and Trust Company, has only \$2,385 on deposit to pay the outstanding coupons, a difference of \$285. As of June 30, 1999, the State Local Debt Officer shows \$65,808 on deposit with the State Treasurer. This amount was refunded to the county on July 26, 1999.

Note 6. Public Hospital Corporation First Mortgage Refunding Revenue Bonds, Series 1996

On January 2, 1997, the Caldwell County Fiscal Court issued bonds in the amount of \$1,835,000 for the purpose of refunding a Series 1988 bond issue in the amount of \$1,800,000, to defray the cost of issuance and to fund a Debt Service Reserve Fund. A release of the county's obligations relating to the Series 1988 bonds was recorded in the Clerk's office on January 2, 1997.

On May 11, 1999 the Caldwell County Fiscal Court approved the General Obligation Refunding Bonds, Series 1999 for \$3,175,000. The proceeds from these bonds were for the purpose of refunding the Series 1996 bonds and payment of short-term indebtedness of the hospital.

On June 30, 1999, the Caldwell County Fiscal Court deposited \$1,511,096 with the escrow agent, First Bank and Trust for the defeasance of the outstanding bonds from the Public Hospital Corporation First Mortgage Refunding Revenue Bonds, Series 1996. This amount in addition to the amount transferred from the debt service fund, has been determined to meet all bond and interest payments scheduled to mature on and after January 1, 2000 to and including January 1, 2007.

Note 7. General Obligation Refunding Bonds, Series 1999

On June 30, 1999 the Caldwell County Fiscal Court issued bonds in the amount of \$3,175,000 as reflected in Note 6. Interest on the bonds is payable each January 1 and July 1, beginning January 1, 2000. The bonds were issued in principal amounts of \$5,000 and integral multiples thereof and mature at various dates beginning January 1, 2000 through January 1, 2024. The bonds are subject to redemption prior to maturity.

CALDWELL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 7. General Obligation Refunding Bonds, Series 1999 (Continued)

Bonds and interest outstanding as of June 30, 1999:

<u>Due Date</u>	<u>Interest</u>	<u>Principal</u>
2000	\$ 94,618	\$ 130,000
2001	156,677	70,000
2002	153,703	70,000
2003	150,728	75,000
2004	147,390	80,000
2005-2024	<u>1,768,882</u>	<u>2,750,000</u>
Totals	<u>\$ 2,471,998</u>	<u>\$ 3,175,000</u>

Note 8. Capital Leases

A. Courthouse Annex

On February 15, 1995, the county entered into the following 15 year KACoLT capital lease for the construction of the courthouse annex.

Principal Maturity Dates

<u>Fiscal Year</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
2000	\$ 11,278	\$ 12,000
2001	10,473	12,000
2002	9,639	13,000
2003	8,766	13,000
2004	7,838	15,000
2005-2010	<u>23,295</u>	<u>108,000</u>
Totals	<u>\$ 71,289</u>	<u>\$ 173,000</u>

CALDWELL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 8. Capital Leases (Continued)

B. Ambulance Service Building

On April 12, 1996, the county entered into the following 15 year KACoLT capital lease for the construction of an ambulance service building.

Principal Maturity Dates

<u>Fiscal Year</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
2000	\$ 15,956	\$ 16,000
2001	14,910	17,000
2002	13,800	18,000
2003	12,626	19,000
2004	11,388	20,000
2005-2011	<u>39,734</u>	<u>167,000</u>
Totals	<u>\$ 108,414</u>	<u>\$ 257,000</u>

Note 9. Long-Term Loan Agreement

On April 14, 1999 the Caldwell County Fiscal Court entered into a KADD 1996 Small Issuer's Loan Agreement with Fifth Third Bank Corporation Trust, for the purpose of purchasing a fire truck. The loan amount of \$200,000 is payable with interest of 4.96% for 10 years.

Principal Maturity Dates

<u>Fiscal Year</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
2000	\$ 9,724	\$ 16,000
2001	8,921	16,800
2002	8,077	17,600
2003	7,192	18,600
2004	6,260	19,400
2005-2009	<u>15,614</u>	<u>111,600</u>
Totals	<u>\$ 55,788</u>	<u>\$ 200,000</u>

CALDWELL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 10. Commitments and Contingencies

The county has entered into a lease agreement with the Kentucky Area Development Districts Financing Trust for \$600,000 at an interest rate of 5.52% to construct an economic speculation building. The lease requires interest payments of \$16,560 in May and November through November 1999. At that time, the principal is due. The Industrial Development Authority has agreed to make the payments to the county.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

CALDWELL COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 689,994	\$ 771,445	\$ 81,451
Road and Bridge Fund	931,584	1,014,619	83,035
Jail Fund	113,701	119,610	5,909
Local Government Economic Assistance Fund	155,069	148,549	(6,520)
Grant Fund	1,000,000	85,887	(914,113)
Ambulance Fund	99,432	76,119	(23,313)
Occupational Tax Fund	114,500	302,568	188,068
Totals	<u>\$ 3,104,280</u>	<u>\$ 2,518,797</u>	<u>\$ (585,483)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 3,104,280
Add:			
Budgeted Prior Year Surplus			968,155
Lease Proceeds			200,000
Borrowed Money			523,070
Less: Other Financing Uses			<u>(549,070)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 4,246,435</u>

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SCHEDULE OF OPERATING REVENUE

CALDWELL COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 362,893	\$ 362,893	\$	\$
Excess Fees - 1998	140,276	140,276		
County Clerk:				
Deed Transfer Tax	21,708	21,708		
Delinquent Taxes	4,974	4,974		
Excess Fees - 1998	37,440	37,440		
Tangible Personal Property Taxes:				
Other Counties	6,071	6,071		
County Clerk	58,409	58,409		
Occupational Employment Tax	218,434			
Net Profit Tax	67,715			
Telephone Tax - E-911	46,760			
In Lieu of Taxes:				
Tennessee Valley Authority	12,754	12,754		
Electric Plant Board	6,402	6,402		
Other in Lieu Revenue	3,980	3,980		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 987,816	\$ 654,907	\$ 0	\$ 0

U.S. Treasurer

Housing Prisoners	\$ 400	\$ 0	\$ 0	\$ 400
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Federal Receipts - State Treasurer

Disaster and Emergency Assistance				
Grants - Coordinator Salary	\$ 650	\$ 650	\$	\$
Community Development Block				
Grants - Water Lines	85,887			
Disaster and Emergency Assistance				
Grant - 1997 Flood Relief	12,111		12,111	

CALDWELL COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Grant Fund	Ambulance Fund	Occupational Tax Fund
\$	\$	\$	\$
			218,434
		46,760	67,715
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 46,760</u>	<u>\$ 286,149</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	\$	\$	\$
	85,887		

CALDWELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Federal Receipts - State Treasurer</u>				
(Continued)				
Federal Disaster and Emergency Services/Emergency Management Agency Reimbursement	\$ 11,089	\$	\$ 11,089	\$
Totals	\$ 109,737	\$ 650	\$ 23,200	\$ 0
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 47,135	\$	\$	\$ 47,135
Medical Allotments	3,429			3,429
Driving Under The Influence Fees	2,594			2,594
Housing State Prisoners	3,330			3,330
Court Costs and Jail Operation	8,525			8,525
Jail Contract with Other Counties	37,560			37,560
Other County Reimbursements	2,550			2,550
Class-D Felon Revenue	1,023			1,023
County Road Aid	607,024		607,024	
Truck License Distribution	161,449		161,449	
Election Expense Reimbursement	6,630	6,630		
Courthouse Rental - Administrative				
Office of the Courts	63,930	63,930		
Refunds:				
Legal Process Tax	89	89		
Drivers Licenses	1,398		1,398	
Dog Licenses	10	10		
Severance Taxes:				
Coal	31,896			
Mineral	78,754			
Board of Assessments	200	200		
Grants:				
Police Incentive Pay	8,645	8,645		
Transportation Grant	200,000		200,000	
Totals	\$ 1,266,171	\$ 79,504	\$ 969,871	\$ 106,146

CALDWELL COUNTY
SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Grant Fund	Ambulance Fund	Occupational Tax Fund
\$	\$	\$	\$
\$ 0	\$ 85,887	\$ 0	\$ 0
\$	\$	\$	\$
31,896 78,754			
\$ 110,650	\$ 0	\$ 0	\$ 0

CALDWELL COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
Interest	\$ 51,453	\$ 16,196	\$ 16,887	\$ 857
Circuit Court Clerk:				
Boarding Fees	7,413			7,413
Jail:				
Telephone Commission Refunds	2,053			2,053
Jail Bond Acceptance Fees	2,170			2,170
Rent:				
Probation/Miller	5,319	5,319		
American General	3,000	3,000		
Princeton - Caldwell Development				
Authority Interest	33,120			
Dog Tag Sales	35	35		
Licenses and Permits:				
Electrical Inspector	1,600	1,600		
Cable TV Franchise	2,968	2,968		
Charges for Services:				
Ambulance Service	29,281			
Insurance Reimbursements	6,823	5,726	1,097	
Miscellaneous Items	9,438	1,540	3,564	571
Totals	\$ 154,673	\$ 36,384	\$ 21,548	\$ 13,064
Total Operating Revenue	\$ 2,518,797	\$ 771,445	\$ 1,014,619	\$ 119,610

CALDWELL COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Grant Fund	Ambulance Fund	Occupational Tax Fund
\$ 1,016	\$	\$ 78	\$ 16,419
33,120			
		29,281	
3,763			
\$ 37,899	\$ 0	\$ 29,359	\$ 16,419
\$ 148,549	\$ 85,887	\$ 76,119	\$ 302,568

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

CALDWELL COUNTY
COMPARATIVE SCHEDULE OF FINAL
BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 55,227	\$ 55,227	\$
Finance Officer Salary	15,500	14,904	596
Association Dues	825	825	
Postage	1,000	757	243
Office Materials and Supplies	1,000	914	86
New Office Equipment	3,195	3,026	169
Telephone	3,000	2,699	301
Travel	1,327	1,327	
Office of County Attorney:			
Salaries-			
County Attorney	12,000	11,430	570
Secretaries	6,057	5,824	233
Other Salaries	3,528	3,392	136
Postage	604	604	
Telephone	2,200	2,025	175
New Office Equipment	3,000	3,000	
Office of County Clerk:			
County Clerk Salary	325	325	
Printing and Binding	3,000	1,956	1,044
Tax Bill Preparation	4,500	3,354	1,146
Office of Sheriff:			
Salaries-			
Sheriff	51,415	51,415	
Deputies	66,500	59,185	7,315
KLEFPF Deputies	11,000	8,084	2,916
Advertising Tax Bills	2,000	1,223	777
Bond	3,500	2,797	703

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of Sheriff: (Continued)			
Copier Lease	\$ 276	\$ 276	\$
Prisoner Transport	3,000	2,643	357
Jury Meals	500	47	453
Computer	700	475	225
Materials and Supplies	1,500	1,428	72
New Motor Vehicles	25,000	23,895	1,105
Vehicle Gas and Oil	4,000	3,636	364
Vehicle Maintenance	5,000	3,350	1,650
Tires and Tubes	1,500	941	559
Uniforms	1,650	1,630	20
Safety Vests	2,500	1,992	508
Association Dues	400	322	78
Travel	669	669	
Postage	3,385	3,288	97
Telephone	4,000	3,366	634
Radio Repair	8,500	6,940	1,560
Miscellaneous	1,500	1,378	122
Fiscal Court:			
Magistrates-			
Salaries	28,800	24,194	4,606
Expense Allowance	3,600	3,000	600
Association Dues	600	533	67
Office Materials and Supplies	200	167	33
Franchise Tax Refund	4,186	4,186	
Travel	4,527	4,527	
Office of Property Valuation Administrator:			
Telephone	2,500	2,189	311
Statutory Contribution	14,667	13,778	889

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of Board of Assessment Appeals:			
Per Diem	\$ 800	\$ 400	\$ 400
Office of County Treasurer:			
County Treasurer Salary	29,700	28,558	1,142
Bond	625	609	16
Computer Support	600	600	
Office Materials and Supplies	1,000	204	796
New Office Equipment	1,000	934	66
Postage	1,300	1,253	47
Telephone	1,000	570	430
Travel	500		500
Office of Tax Administrator:			
Computer Support	600	600	
Printing, Stationery, and Forms	600	493	107
County Law Library:			
Law Librarian Salary	600	550	50
Elections:			
Per Diem-			
Election Commissioners	1,660	1,640	20
Election Officers	9,000	7,728	1,272
Voting Places	500	420	80
Election Supplies	3,000	355	2,645
Election Printing	15,000	11,642	3,358
Miscellaneous Expense	1,226	1,226	
Economic Development:			
Pennyroyal Contribution	1,000	1,000	

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Courthouse:			
Salaries-			
Janitor	\$ 18,443	\$ 17,840	\$ 603
Other Salaries	1,046	1,046	
Pest Control	348	312	36
Janitorial Supplies	9,000	8,696	304
Copier Lease	4,700	4,626	74
Copier Supplies	2,170	2,057	113
Materials and Supplies	800	719	81
Uniform Rental	500	365	135
Rose and Garden Club	1,300	1,300	
Trash Pick-up	3,000	2,912	88
Renewals and Repairs	10,000	8,848	1,152
Telephone	685	601	84
Utilities	30,000	26,140	3,860
<u>Other County Properties:</u>			
Annex Building:			
Janitor Salaries	3,247	3,231	16
Pest Control	204	192	12
Janitorial Supplies	855	855	
Materials and Supplies	700	655	45
Renewals and Repairs	608	534	74
Utilities	4,500	4,335	165
Miscellaneous	100		100
<u>Protection to Persons and Property</u>			
Housing and Safety Inspection:			
Electrical Inspector Salary	1,600	1,600	

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Disaster and Emergency Services:			
Director Salary	\$ 2,601	\$ 2,384	\$ 217
Program Support	2,000	1,491	509
Emergency Dispatch Service:			
Program Support	5,000	5,000	
Forestry Fire Protection:			
Kentucky State Treasurer	1,830	1,826	4
Office of Public Defender:			
Contribution	1,654	1,654	
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries	8,000	7,693	307
Animal Shelter Contract	2,100	2,100	
Miscellaneous	500	122	378
Water Lines:			
Construction Cost	40,000	40,000	
Soil and Water Conservation:			
Contribution	16,000	16,000	
<u>Social Services</u>			
Services to Children and Youth:			
Contribution	4,500	4,500	

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Recreation and Culture</u>			
Parks:			
Contribution	\$ 16,000	\$ 16,000	\$
County Museum:			
Railroad Museum	500		500
<u>Debt Service</u>			
Borrowed Money:			
Kentucky Advance Revenue Program -			
Interest	6,386	6,386	
KaColt Capital Lease- Annex			
Interest	10,251	10,251	
<u>Capital Projects</u>			
Industrial Foundation:			
Contribution	18,000	18,000	
<u>Administration</u>			
General Services:			
Advertising	4,000	2,722	1,278
Auditing Services	15,800	15,635	165
Legal Fees	500	148	352
Lock Box and Supplies	358	358	
Insurance	18,000	15,586	2,414
Sheriff's Liability Insurance	3,814	3,814	
Membership - ADD	1,931	1,931	
Membership - KACO	800	800	
Miscellaneous	1,500	1,433	67

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Contingent Appropriations:			
Reserve for Transfers	\$ 130		\$ 130
Fringe Benefits:			
County Contributions-			
Social Security	18,775	17,692	1,083
Medicare	4,390	4,138	252
Retirement	24,213	22,590	1,623
KLEPF Deputies Retirement	1,000	687	313
Life Insurance	2,160	1,054	1,106
Health Insurance	27,000	25,655	1,345
Worker's Compensation	9,000	6,533	2,467
Unemployment Insurance	924	699	225
Total Operating Budget	\$ 806,997	\$ 743,671	\$ 63,326
Other Financing Uses:			
Borrowed Money			
KaColt Capital Lease-			
Courthouse Annex	11,000	11,000	
Kentucky Advance Revenue Program-			
Principal	291,910	291,910	
Total General Fund	\$ 1,109,907	\$ 1,046,581	\$ 63,326
<u>ROAD AND BRIDGE FUND</u>			
<u>General Government</u>			
Fiscal Court:			
Magistrates or Commissioners-			
Expense Allowance	\$ 3,600	\$ 1,500	\$ 2,100

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Supervisor Salary	\$ 23,175	\$ 21,392	\$ 1,783
Office Materials and Supplies	200	103	97
Telephone	1,100	1,016	84
Road Maintenance:			
Salaries-			
Road Deputy	18,411	17,958	453
Road Labor	118,450	100,215	18,235
Rock Hauling	25,000	7,245	17,755
Asphalt	386,345	294,753	91,592
Flood Repairs (FEMA)	11,090	4,958	6,132
Crushed Stone and Gravel	60,000	50,013	9,987
Cleaning Supplies	1,000	520	480
Diesel Fuel	7,000	5,938	1,062
Gasoline	4,000	1,944	2,056
General Construction Materials	51,000	29,075	21,925
Machinery and Equipment-			
Repairs	23,137	21,140	1,997
New Road Machinery	6,465	6,304	161
Materials	10,000	7,855	2,145
Deputy's Vehicle Gasoline	2,500	1,186	1,314
Pipes	10,000	8,192	1,808
Repair and Maintenance-			
Deputy's Radio	500		500
Deputy's Vehicle	2,000	1,059	941
Signs	4,500	4,126	374
Shop Tools	2,000	1,790	210
Equipment - Tractor/Mower	56,937	56,937	
Motor Vehicle	30,920	30,820	100
Tires and Tubes	5,000	3,717	1,283
Deputy's Tires and Tubes	800	15	785

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u> (Continued)			
Road Maintenance: (Continued)			
Uniforms	\$ 4,000	\$ 3,100	\$ 900
Registration/Travel	480	477	3
Conventions/Meetings	500	182	318
Utilities	3,800	3,250	550
Deputy's Miscellaneous	1,000	957	43
<u>Debt Service</u>			
Borrowed Money:			
Kentucky Advance Revenue Program- Interest	5,057	5,057	
<u>Capital Projects</u>			
Bridges:			
Contracted Construction	7,500	829	6,671
Streets and Highways:	10,000	9,996	4
Contracted Construction			
<u>Administration</u>			
General Services:			
Bank Charges	200		200
Advertising	1,400	1,392	8
Legal Fees	500	369	131
Insurance	8,000	7,506	494
Miscellaneous	1,100	1,028	72
Contingent Appropriations:			
Reserve for Budget Transfers	47,447		47,447

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Retirement	\$ 11,500	\$ 9,262	\$ 2,238
Social Security	10,835	8,986	1,849
Deputy's Social Security	2,772	2,230	542
Life Insurance	3,674	1,849	1,825
Health Insurance	17,690	17,643	47
Worker's Compensation	15,521	15,521	
Unemployment Insurance	1,570	1,570	
Total Operating Budget	\$ 1,019,676	\$ 770,975	\$ 248,701
Other Financing Uses:			
Kentucky Advance Revenue Program-			
Principal	231,160	231,160	
Total Road and Bridge Fund	\$ 1,250,836	\$ 1,002,135	\$ 248,701

JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 37,500	\$ 36,254	\$ 1,246
Jail Personnel	108,150	81,636	26,514
Operations-			
Cleaning Supplies	4,000	3,302	698
Food Preparation/Serving Supplies	500	476	24
Food	15,000	10,682	4,318

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property (Continued)</u>			
Operations-(Continued)			
Gasoline	\$ 2,000	\$ 1,665	\$ 335
Jail Linens	500	171	329
Maintenance and Repair:			
Equipment	500		500
Furniture and Fixtures	1,000	345	655
Renewal and Repairs	4,000	1,692	2,308
Office Supplies	1,000	105	895
Pest Control	400	360	40
Prisoner Clothing	500	463	37
Prisoner Hygiene	500	466	34
Routine Medical	12,000	6,959	5,041
Staff Uniforms	2,200	1,879	321
Staff Travel	1,200	694	506
Telephone	1,000	911	89
Utilities	12,500	11,175	1,325
Office Equipment	500	120	380
Contracts with Other Counties-Juvenile	12,000	7,789	4,211
Contracts with Other Counties	15,000	14,748	252
Jailers Bond	51	51	
Miscellaneous Operating Expense	500	325	175
<u>Administration</u>			
General Services:			
Bank Charges	150		150
Liability Insurance	6,500	6,212	288
Association Dues	300	300	
Contingent Appropriations:			
Reserve for Budget Transfers	24,507		24,507

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Fringe Benefits:			
County Contributions-			
Retirement	\$ 7,633	\$ 7,633	\$
Social Security	11,231	8,651	2,580
Life Insurance	600	313	287
Health Insurance	9,000	7,950	1,050
Worker's Compensation	7,300	4,489	2,811
Unemployment Insurance	606	591	15
Total Jail Fund	<u>\$ 300,328</u>	<u>\$ 218,407</u>	<u>\$ 81,921</u>

LOCAL GOVERNMENT ECONOMIC
ASSISTANCE FUND

General Government

Office of County Coroner::

Salaries-			
County Coroner	\$ 6,009	\$ 5,510	\$ 499
Deputy Coroner	4,347	3,985	362
Office Materials and Supplies	400		400
Radio Repair	400	246	154
Miscellaneous	1,120	1,087	33

Protection to Persons and Property

County Fire Department:

Fire Trucks Repair	1,500	1,017	483
County Fire Runs	12,000	8,800	3,200
County Fire Departments	10,000	10,000	

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
LOCAL GOVERNMENT ECONOMIC <u>ASSISTANCE FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Drug Enforcement:			
Pennyrile Task Force	\$ 2,150	\$ 2,140	\$ 10
<u>General Health and Sanitation</u>			
Pest Eradication:			
Materials	1,200	532	668
Solid Waste Collection:			
Director Salary	3,708	3,399	309
Solid Waste Equipment	12,600	12,526	74
Flood Control Project:			
Contribution	200	200	
<u>Social Services</u>			
Senior Citizens Program:			
Bus Driver Salary	9,322	8,033	1,289
Gasoline	4,091	4,091	
Bus Donation	3,319	3,319	
Cemeteries and Memorials:			
Pauper Burials	500		500
<u>Roads</u>			
Road Maintenance:			
Contracted Construction	10,000	10,000	
Crushed Stone and Gravel	10,000	10,000	
Materials and Supplies	8,449	8,449	

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
LOCAL GOVERNMENT ECONOMIC <u>ASSISTANCE FUND</u> (Continued)			
<u>Airport</u>			
Airport Operations:			
Contribution	\$ 1,000	\$ 1,000	\$
<u>Debt Service</u>			
Other County Liabilities:			
Lease-Purchase Agreements			
Interest	33,120	33,120	
<u>Administration</u>			
General Services:			
KY Coal Coalition Dues	250	250	
Contingent Appropriations:			
Reserve for Budget Transfers	11,964		11,964
Fringe Benefits:			
County Contributions-			
Retirement	1,543	1,372	171
Social Security	1,801	1,533	268
Life Insurance	432	280	152
Health Insurance	5,400	4,866	534
Worker's Compensation	873	873	
Unemployment Insurance	172	172	
Total Local Government Economic Assistance Fund	<u>\$ 157,870</u>	<u>\$ 136,800</u>	<u>\$ 21,070</u>

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GRANT FUND</u>			
<u>General Health and Sanitation</u>			
Soil and Water Conservation:			
County Water Lines-			
Grant Funds	\$ 990,000	\$ 78,387	\$ 911,613
County Funds	<u>10,000</u>	<u>7,500</u>	<u>2,500</u>
Total Grand Fund	<u>\$ 1,000,000</u>	<u>\$ 85,887</u>	<u>\$ 914,113</u>
<u>AMBULANCE FUND</u>			
<u>Protection to Persons and Property</u>			
Ambulance Service:			
Ambulance Contribution	\$ 34,450	\$ 34,450	\$
Ambulance Capital	25,000		25,000
Emergency Dispatch Service:			
Dispatch Contribution	50,000	50,000	
Telephone E-911	45,809	45,809	
<u>Debt Service</u>			
Capital Lease:			
Interest - KaColt	14,282	14,281	1
<u>Administration</u>			
Distribution to Other Government Agencies:			
Payment to Government Agency	<u>287</u>	<u>137</u>	<u>150</u>
Total Operating Budget	\$ 169,828	\$ 144,677	\$ 25,151

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>AMBULANCE FUND (Continued)</u>			
Other Financing Uses:			
Borrowed Money-			
KaColt Capital Lease			
Ambulance Service Building	\$ 15,000	\$ 15,000	\$ 0
Total Ambulance Fund	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 0</u>
<u>OCCUPATIONAL TAX FUND</u>			
<u>General Government</u>			
Office of Tax Administrator:			
Tax Refunds	\$ 11,000	\$ 8,497	\$ 2,503
Courthouse:			
Renovation and Repairs	294,598	294,598	
<u>Protection To Persons and Property</u>			
Office of the Jailer:			
Jail Construction	76,616	76,616	
Fire Protection:			
Fire Truck	397,916	214,496	183,420
<u>General Health and Sanitation</u>			
Water System:			
Water Line Construction	10,000		10,000

CALDWELL COUNTY
 FINAL BUDGET AND BUDGET EXPENDITURES
 Fiscal Year Ending June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>OCCUPATIONAL TAX FUND (Continued)</u>			
<u>Debt Service</u>			
Lease:			
Interest on Lease - Fire Truck	\$ 1,295	\$ 1,295	\$
<u>Administration</u>			
General Services:			
Bank Charge	100		100
Contingent Appropriations:			
Reserve for Budget Transfers	211		211
Total Occupational Tax Fund	<u>\$ 791,736</u>	<u>\$ 595,502</u>	<u>\$ 196,234</u>
Total Operating Budget - All Funds	\$ 4,246,435	\$ 2,695,919	\$ 1,550,516
Other Financing Uses:			
Borrowed Money-			
KaColt Capital Leases-			
Courthouse Annex	11,000	11,000	
Ambulance Service Building	15,000	15,000	
Kentucky Advance Revenue Program-			
Principal	523,070	523,070	
TOTAL BUDGET - ALL FUNDS	<u>\$ 4,795,505</u>	<u>\$ 3,244,989</u>	<u>\$ 1,550,516</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Van Knight, Caldwell County Judge/Executive
Members of the Caldwell County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Caldwell County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated March 20, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Caldwell County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Caldwell County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Van Knight, Caldwell County Judge/Executive
Members of the Caldwell County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
March 20, 2000

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS**

CALDWELL COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999


Appendix A

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS
CALDWELL COUNTY FISCAL COURT

The Caldwell County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name
County Judge/Executive



Name
County Treasurer